**UNIVERSITY OF NIGERIA, NSUKKA**

**FACULTY OF VOCATIONAL AND TECHNICAL EDUCATION**

**DEPARTMENT OF BUSINESS EDUCATION**

**POSTGRADUATE PROGRAMMES**

**(PGDTE, M.ED AND Ph.D IN BUSINESS)**

**DEPARTMENT OF BUSINESS EDUCATION**

**UNIVERSITY OF NIGERIA, NSUKKA**

**POSTGRADUATE DIPLOMA IN TECHNICAL EDUCATION IN BUSINESS EDUCATION**

**Philosophy**

The Postgraduate Diploma in Business Education programme is made available to people with business and office skill without teaching qualification to obtain Professional Certificate in teaching. Again, it provides in-service programme for serving teachers to update their skills. The philosophy is also to provide for preparation of the candidates who want to advance in academic in their area of specialization in business education. For example Masters and Ph.D. programme.

**Objectives of the PGDTE Programme**

1. To provide training in teaching for those who are already in non-teaching employment and to update teaching skill of serving teachers.
2. To equip the candidates with relevant knowledge and skills in business education for employment as well as to update the knowledge and skill of those who are already employed.
3. To equip the candidates with the abilities for further studies in their careers in business education, for example Masters and Ph.D.

**Scope of the Programme**

General Education, Vocational and Technical Education and Specific Business Education areas. The Specific areas are: Accounting Education, Marketing Education and Management Education.

**Entry Requirements**

1) Bachelor’s Degree or

2) HND in Accounting, Business Administration, Marketing and Secretarial Studies, pass or distinction and upper credit level.

**Mode of Study**

The mode of study is by course work and project.

**Duration of Study**

The duration of the programme is one full academic session of two semesters in full time study.

**Stress Areas Stress Code**

1. Vocational Technical Education 0
2. Business Education 1
3. Accounting Education 2
4. Marketing Education 3
5. Management Education 4
6. Project 9

**PGDTE IN BUSINESS EDUCATION**

**BUSINESS EDUCATION**

**COURSES**

**First Semester**

|  |  |  |
| --- | --- | --- |
| **Course No** | **Course Title** | **Units** |
| VTE 0501 | Foundations of Vocational and Technical Education | 2 |
| VTE 0503 | Vocational Guidance | 2 |
| VTE 0505 | Administration of Vocational and TechnicalEducation | 2 |
| VTE 0507 | Measurement and Evaluation in Vocational Education | 2 |
| VTE 0509 | Statistics in Technical Education | 2 |
| VTE 0511 | Research Method in Vocational and Technical Education  | 2 |
| BED 0541 | Office Technology | 2 |
| EDU 0511 | Educational Psychology I | 2 |
| EDU 0521 | Curriculum Theory and Planning | 3 |

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**Second Semester**

|  |  |  |
| --- | --- | --- |
| **Course No** | **Course Title** | **Units** |
| BED 0510 | Methodology in Business Education | 2 |
| BED 0512 | Seminar in Business Education | 2 |
| BED 0514 | Elements of Business  | 2 |
| BED 0530 | Principles Business and Marketing Education  | 2 |
| BED 0530 | Curriculum Development in Bus. Edu | 2 |
| BED 0516 | Practical Teaching in BusinessEducation | 3 |
| BED 0518 | Educational Psychology II | 2 |
| BED 0590 | Project | 4 |

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**Option**: Two unit courses must be taken from the following:

|  |  |  |  |
| --- | --- | --- | --- |
| BED 0525 | Financial Accounting for Business Teachers | 2 |  |
| BED 0527 | Elements of Marketing  | 2 | 2 |
| BED 0528 | Business Communication | 2 |  |

**PGDTE COURSE DESCRIPTIONS**

**VTE 0501** **Foundations of Vocational and Technical Education**

Philosophical, sociological, historical and economic foundations a comparative analysis. Content scope and objectives. Vocational education and national development. Professional opportunities in vocational education. (2 units)

**VTE 0503** **Vocational Guidance**

An introductory course in the principles and practices of vocational guidance. Emphasis is on problems in schools. Historical, philosophical, psychological and socio-economic foundations of the guidance movements and course in career education.

 (2 units)

**VTE 0504 Practical Teaching in Vocational and Technical Education**

Students are exposed to basic principles and procedures of practical teaching in vocational subjects including micro-teaching; participate in micro-teaching before the actual field practical teaching; actual field practical teaching of vocational subjects in post-primary institutions for a period of at least 6 weeks. (2 units)

**VTE 0505 Administration of Vocational and Technical Education**

Study of the philosophical, historical, social and psychological foundations underlying the organization, administration, supervision and teaching of vocational and practical arts education. Examination of existing patterns in Nigeria. (2 units)

**VTE 0507** **Measurement and Evaluation in Vocational and TechnicalEducation**

Theories and approaches to evaluation in technicaleducation. Importance of objectives and types of objectives. Norm reference and criterion referenced effective domain and psychomotor domain. Essay tests, objective tests and performance tests, test validity and reliability, test administration and evaluation. Product and process evaluation in technicaleducation skill evaluative skills in technicaleducation. (2 units)

**VTE 0511** **Research Methods in Vocational and TechnicalEducation**

Techniques of empirical study including designing various types of study; methods of data collection; data analysis, simple ways of testing hypotheses and methods of writing research proposal and research reports.(2 units)

**BED 510** **Methodology in Business Education**

Application of principles of the curriculum and course construction. Attention is given to specialized methods of teaching and measurement techniques appropriate to business education. Planning of teaching laboratories and instructional materials in business education.

 (2 units)

**BED 0512** **Seminar in Business Education**

A consideration, identification and examination of some of the major issues presently facing Nigerian educational authorities regarding the role and nature of various technical vocational education and training under formal and non-formal settings. Instructional problems of teachers and students’ problems in choosing careers in vocational and occupations subjects will be considered. (2 units)

**BED 0541** **Office Technology**

Foundations of Office Technology Education. Introduction to contemporary Office Information Systems and Resources. E-office concepts and applications. Introduction to Office Systems and operations. E-commerce concept, Electronic Data Interchange. Virtual Office: implications for the Changing Office Environment and enabling technologies

 (2 units)

**BED0514 Elements of Business**

The scope of business. The character of business form – social, legal and economic perspectives. Social environment of business. Structure and functions of a business enterprise. Financial institutions, production, personnel and marketing in economic development. Government and Business. International business. Problems of the Nigerian business enterprises. (2 Units)

**BED0530 Principles of Business and Marketing Education**

Philosophical, historical, sociological and economic foundations of business, office and distributive education. The scope and importance of business education with emphasis on distributive and office education. Current content and curriculum considerations. The role of research in distributive and office education. (2 Units)

**BED 0525 – Financial Accounting**

 An introduction to the fundamental concepts of financial accounting. The analysis of financial transactions, double entry of accounting data and preparation of the final accounts of sole trader, partnership and companies. The issue and analysis is of shares and corporate financial reporting. (3 Units)

**BED 0527: Elements of Marketing**

 An introduction to marketing with particular reference to marketing definition and concepts, the marketing mix, the marketing environment and analysis. The role of marketing in product and services promotion, and evaluation as well as marketing communication. (3 Units)

**BED – 0528 Business Communication**

 Developing effective oral and written communication skills for the work place. Enhancing students interpersonal, and presentation skills through business writing and conduct of business meetings overcoming obstacles to effective communication. Writing business presentation and report as well as persuasive writing and speech making. (3 Units)

**BED – 0590 Project**

Supervised Investigation and Research in Business Education

**DEPARTMENT OF BUSINESS EDUCATION**

**(M.TECH AND PH.D PRAGRAMMES IN BUSINESS EDUCATION**

 **Philosophy**

The M.TECH and PhD Programs of the Department of Business Education are intended to prepare individuals who can assume leadership position in business, government and educational institutions. With emphasis placed on vocational and technical Educational by Government, there is need to produce more professionally qualified business education specialists for educational institutions and businesses. All such programmes require well-trained lecturers with post graduate qualifications in business education.

**OBJECTIVES**

A graduate of business education programme is versatile in that the person can work in academic or in business. As a result the following objectives have to be met:

1. Develop the candidate’s oral and written communication skills to PROGRESS in one’s career or continue to further studies like PhD.
2. Help candidates to develop an international perspective in management of office and business in academia or businesses.
3. The programme focuses on the realities of today’s business environment which student takes back to his class on graduation.
4. The programme provides students the opportunity to learn the process and discipline involved in high level in-depth research, and how to apply them to business. This is achieved by helping students complete and present a comprehensive written report on an independent research topic.

**SCOPE**

The M.Tech and Ph.D Programmes of Department of Business Education are designed to offer courses in three different areas of business Education. The areas are: Accounting, Marketing and management education.

**Stress Areas Stress Code**

1. Vocational Technical Education 0
2. Business Education 1
3. Accounting Education 2
4. Marketing Education 3
5. Management Education 4
6. Thesis/ Dissertation 9

**ENTRY REQUIREMENTS**

**MASTER OF TECHNICAL EDUCATION (M.TECH)**

The following categories of candidate may be admitted.

1. Graduate of the University of Nigeria or of other approved universities who have obtained at least a good second class honours degree or its equivalent in business education.
2. Graduates of related disciplines such as Business Administration, Accounting, Marketing and Management who have obtained a good second class honour degree or its equivalent and who have in addition a Postgraduate Diploma in Business Education (PGDBE) passed at credit level.
3. Holders of HND who have in addition obtained a postgraduate diploma in Business Education at credit level or above.

**MODE OF STUDY**

The Mastersdegree programme of Technical Education includes course work and project writing. Course work predominates research and constitutes two-third of the total credit load.

**DURATION FOR M.TECH**

**FULL TIME:** The minimum duration-four semesters

 The maximum duration-six semesters

**PART TIME:** The minimum duration-six semesters

 The maximum duration-eight semesters

**Duration of the Ph.D. Programme**

**FULL TIME:** The minimum duration-six semesters

 The maximum duration-ten semesters

**PART TIME:** The minimum duration - eight semesters

 The maximum duration - twelve semesters

**EMPLOYMENT OPPORTUNITIES**

 Students who successfully complete the postgraduates, degree programmes of the Department of Business Education may be employed in the following positions:

1. Secondary school principal, vice principals, and teachers of business education subjects.
2. Administrators and Managers of training programmes in industries.
3. Lecturers in N.C.E programmes in business education in colleges of education and polytechnics.
4. Lecturers in degree programmes in Business Education programmes in Universities.

**REQUIREMENTS FOR Ph.D. PROGRAMME**

Candidates who possess a masters degree in Business Education from the University of Nigeria or any other approved university may be admitted into the Ph.D. programme provided they obtained a minimum GPA of 4.00 on a 5-point scale or 3.50 on a 4-point scale and that the Masters Degree included a substantial research work.

**BUSINESS EDUCATION**

**COURSES**

**M.Tech. Programme**

**First Semester**

|  |  |  |
| --- | --- | --- |
| **Course No** | **Course Title** | **Units** |
| VTE 501 | Theories and Administration of Vocational and Technical Education | 3 |
| VTE 503 | Research Methods in Vocational and Technical Education | 3 |
| VTE 505 | Curriculum Development in Vocational and Technical Edu. | 3 |
| VTE 507 | ICT in Vocational and TechnicalEducation | 3 |
| BED 511 | Foundation of Business Education | 3 |
| PGC 601 | Research Methodology and Application of ICT in Research | 3 |
|  |  | 18 |

**Second Semester**

**Options (See Below)**

Courses must be offered according to the options A, B or C.

**A. ACCOUNTING EDUCATION**

|  |  |  |
| --- | --- | --- |
| **Course No** | **Course Title**  | **Units** |
| BED 520 | Advanced Cost Accounting  | 3 |
| BED 522 | Advanced Financial Accounting  | 3 |
| BED 524 | Advanced Government Accounting and Policies  | 3 |
|  |  | **9** |

**B. MARKETING EDUCATION**

|  |  |  |
| --- | --- | --- |
| **Course No** | **Course Title**  | **Units** |
| BED 530 | Advanced Marketing and Consumer Behaviour  | 3 |
| BED 532 | Advanced Marketing Research and Information Mgt | 3 |
| BED 534 | Advanced Marketing Management  | 3 |
|  |  | **9** |

**C. MANAGEMENT EDUCATION**

|  |  |  |
| --- | --- | --- |
| **Course No** | **Course Title** | **Units** |
| BED 540 | Human Relations in Office Organisation | 3 |
| BED 542 | Advanced Business Communication | 3 |
| BED 544 | Advanced Business Organisation | 3 |
|  |  | **9** |

**Third Semester**

|  |  |  |
| --- | --- | --- |
| **Course No** | **Course Title** | **Units** |
| BED 523 | Seminar in Business Education | 3 |
| BED 590 | Thesis/Dissertation  | 6 |
|  |  | **9** |

**Ph.D. PROGRAMME**

Candidate should register a total of 40 units of courses.

**First Semester**

|  |  |  |
| --- | --- | --- |
| **Course No**  | **Title**  | **Units** |
| VTE 601 | Emerging Issues in Voc. and Technical Education | 3 |
| VTE 603 | Enterprises Development in Voc. and Technical Edu. | 4 |
| VTE 605 | Proposal and Grant Writing in Voc. and Technical Edu. | 4 |
| PGC 701 | Synopsis and Grant Writing | 3 |

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**Second Semester**

|  |  |  |
| --- | --- | --- |
| **Course No**  | **Title**  | **Units** |
| BED 610 | Doctoral Seminar in Business Education | 4 |
| BED612 | Advanced Curriculum Studies in Business Education | 3 |
| BED614 | Emerging Issues and Innovations in Business Education  | 3 |

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**A. Ph.Din ACCOUNTING EDUCATION**

**Third Semester**

|  |  |  |
| --- | --- | --- |
| **Course No** | **Title**  | **Units** |
| BED 621 | Advanced Mgt. Accounting  | 2 |
| BED 623 | Advanced Taxation Theory and Practice  | 2 |
| BED 625 | Advanced Financial Reporting and Auditing: Theory and Practice  | 2 |

 **6**

**Fourth Semester**

|  |  |  |
| --- | --- | --- |
| **Course No** | **Title**  | **Units** |
| BED 620 | Advanced Accounting Theory  | 2 |
| BED 622 | Computer Based Accounting Theory and Practice  | 2 |
| BED 624 | Emerging Issues in Accounting Education | 2 |

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**B. Ph.D. IN MARKETING EDUCATION**

**Third semester**

|  |  |  |
| --- | --- | --- |
| **Course no** | **Title**  | **Units** |
| BED631 | Competitive Analysis and Strategy | 2 |
| BED633 | Advanced Retail and Wholesale Management  | 2 |
| BED635 | Advertising Theory and Management | 2 |

 **6**

**Fourth Semester**

|  |  |  |
| --- | --- | --- |
| **Course No** | **Title**  | **Units** |
| BED 630 | Branding and Brand Management | 2 |
| BED 632 | Negotiation and Decision Making | 2 |
| BED 634 | Emerging Issues in Marketing Education | 2 |

 **6**

**C. Ph. D IN MANAGEMENT EDUCATION**

**Third Semester**

|  |  |  |
| --- | --- | --- |
| **Course No** | **Title**  | **Units** |
| BED 641 | Strategic Management | 2 |
| BED 643 | Corporate Social Responsibility | 2 |
| BED 645 |  Organisational Behaviour  | 2 |

 **6**

**Fourth Semester**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course No** | **Title**  |  | **Units** |
| BED 640 | Advanced Project Management  | 2 |  |
| BED 642 | Organisational Theory | 2 |  |
| BED 644 | Emerging Issues in Management Education | 2 | 6 |

**Fifth Semester**

|  |  |  |  |
| --- | --- | --- | --- |
| BED 690 | Thesis/Dissertation  |  | 12 |

**Total 43**

**COURSE DESCRIPTIONS**

**M.TECH. PROGRAMMES**

**VTE 501 Theories and Administration of Vocational and Technical Education**

Vocational and TechnicalEducation theories, and processes that have shaped vocational and technical education. Evaluation of the basic theoretical concepts, self-concept, personality concepts, environmental and self-realization concepts relating to Vocational and TechnicalEducation. The concept of policy, institutions in educational policy formulation; policy analysis tools; issues in Nigerian Educational Policy and Vocational and Technical Education. Principles and approaches in Vocational and Technical Education administration and supervision. Administration and supervision of secondary and tertiary vocational education institutions. (4 units)

**VTE 503 Research Methods in Vocational and TechnicalEducation**

Methodologies and procedures in Vocational and Technical Education research; problems formulation - use of problem tree and solution tree analysis; research objectives, questions and hypothesis; research designs, methods of data collection, development of instrument for data collection, thesis proposal and reporting. Statistical techniques applicable to research in Vocational/Technical Education; Descriptive techniques and inferential statistics such as t-test, analysis of variance (ANOVA), analysis of covariance (ANCOVA), regression analysis etc. Non-parametric statistical techniques. (3 units)

**PGC 601 Research Methodology and Application of ICT in Research**

 **(Masters Degree Course)**

In-dept research work aimed at acquiring full knowledge and presentation in scholarly writing of the concepts, issues, trends in the definition and development of the study area from African and Western perspectives. Major steps in research: Selection of problem, Literature review, Design, Data collection, analysis and interpretation, conclusions. Study of various research designs, Historical, Case studies, surveys, descriptive, cross sectional experimental, etc. Analysis, surveys and synthesis of conceptual and philosophical foundations of different disciplines. Identification of research problems and development of research data and the format for presenting research results (from designing the table of contents to referencing, bibliography and appendix). Data analysis and result presentation in different disciplines using appropriate analytical tools. Methods of project/dissertation writing. Application of appropriate advanced ICT tools relevant in every discipline for data gathering, analysis and result presentation. Essentials of spreadsheets, Internet technology, and Internet search engines. All registered Masters Degree students must attend a solution based interactive workshop to be organised by the School of Postgraduate Studies for a practical demonstration and application of the knowledge acquired from the course, conducted by selected experts.(3 units)

**VTE 507 ICT in Vocational and Technical Education**

Computer Literacy. Principles and general application of Information Communication Technology in Vocational Education Programmes. ICT as curriculum content, instructional delivery tools, evaluation/assessment tools etc. Internet Services and use of e-learning concepts. Instructional methods and materials for ICT application. (3 units)

**BED 520 Advanced Cost Accounting**

Providing analysis of cost behaviour, cost-volume-profit relationship, operational and capital budgeting, standard costs, variance analysis for cost and revenues, transferring pricing, activity-based costing, etc. Collecting, analysing, summarising and evaluating various alternative courses of action based on cost efficiency and capability. (3 units)

**BED 511 Foundations of Business Education**

Historical background and current status of Business Education emphasizing professional responsibilities of teachers and principles of curriculum construction in business. Comparative practices in business education America. Germany, etc. (3 units)

**BED 522 Advanced Financial Accounting**

A study of the theory and practice of financial accounting with emphasis on financial statement preparation and analysis of assets, liabilities and equity measurement. (3 units)

**BED 513 Seminar in Business Education**

Consideration of Business Education problems of greatest concern to the group and to the individual students by means of class discussion, presentation of position papers and research findings, groups discussions and individual conferences. (3 units)

**BED 524 Advanced Government Accounting and Policies**

Historical development, legal and financial authorities. Consolidated revenues and capital fund. Sources of government revenue, Authorization of expenditure from consolidated revenue and capital development funds. Cash and accurate basis accounting. Alternative basis in accounting. Memorandum – Departmental vote and expenditure account book. Voucher Register and Voucher schedule. The treasure cashbook. Bank reconciliation statement.

 (3 unit**s)**

**BED 532 Advanced Marketing Research & Information Mgt**

An evaluation of the role of marketing research in marketing Management. The use of research in defining, analyzing and resolving marketing problems. Research procedures, sources of data and management use of information for decision-making. (3 units)

**BED534 Advanced Marketing Mgt**

Marketing principles, behavioural concepts and quantitative techniques utilized in analyzing marketing problems and decisions. Emphasis on strategic and quantitative aspects of decision-making processes in marketing. (3 units)

**BED 530 Advanced Marketing and Consumer Behaviour**

An analysis of Sociological, Psychological and Cultural forces that influence household and industrial buying behaviour. Emphasis is placed on examination of research related to these influencing forces, practical applications of research findings, and on the analysis of comprehensive models of consumer behaviour.

 (3 units)

**BED 540 Human Relations in Office Organizations**

Complete and comprehensive review of essential human relations in office personnel management; concepts and techniques. The manager and human resource management jobs. Emphases on employee-employer relations, motivations, job-enrichment, training and development. (3 units)

**BED 542 Advanced Business Communication**

Office communication concepts and terminologies. Communication process. Types of communication: Intrapersonal, Interpersonal, small group, public and mass communication, self-concept and communication. Developing the skills of listening, speaking, reading and writing in the business office. (3 units)

**BED 544 Advanced Business Organisation**

Definitions, an entity formed for the purpose of carrying on commercial enterprise. The course teaches the following topics: new condition, new organisation, structures, control reward, payment system, new network forms: outsourcing, virtual organisation strategic alliances, organising across border; evolving effective organisation; effecting organisational change, organising for learning generating and utilizing trust and corporate governance. (3 units)

**BED 590 Thesis/Dissertation**

Supervised independent investigation and research in Business Education

**COURSE DESCRIPTION**

**Ph.D PROGRAMMES**

**BED 610 Doctoral Seminar in Business Education**

Analyses, discussions and presentation of pertinent issues in technical teacher education with general emphases on vocational education and particular references to the various specializations in Agricultural Education; Business Education; Computer Education; Home Economics Education and Industrial Technical Education. (4 units)

**BED 603 Enterprise Development in Vocational and Technical Education**

Productivity theories and entrepreneurial developments with emphasis on the management of enterprises and the development and marketing of products. Application of vocational skills in enterprise development and production of consumer products. Feasibility study and development of business plans. Crafting vision and mission statements. Logical and legal frameworks for business enterprise. Management structures and operations in business management. Students and community engagements in business enterprises. Monitoring and evaluation of business enterprises. (2 units)

**BED 612 Advanced Curriculum Studies in Business Education**

Identification and examination of curriculum problems and issues in various areas of technical education. Application of various curriculum principles and framework. Development of curricular for various technical areas. Curriculum innovations and practical application in curriculum improvement. Candidates will be expected to deliver one seminar in this course. (3 units)

**VTE 605 Proposal and Grant Writing in Vocational and Technical Education**

Procedures in writing research proposals. Writing styles, chapter, citation, organization, referencing, etc. Concept and types of grants. Grant writing techniques grants in technical education. Sources of grants in TVET. Challenges and prospects in writing grant proposals.

 (3 units)

**PGC 701: Synopsis and Grant Writing**

Identification of types and nature of grant and grant writing; mining of grants application calls on the internet. Determining appropriate strategy for each grant application. Study of various grant application structures and contents and writing of concept notes, detailed project description, budgeting and budget defence. Study of sample grant writings in various forms and writing of mock research and other grants. Identification of University of Nigeria synopsis structure and requirements, (Introduction, Methodology and Results). Determining the contents of each sub-unit of the synopsis. Steps in writing synopsis from the Dissertation/Thesis document. Structural and language issues. Common errors in synopsis writing and strategies for avoiding them. The roles of the student and the supervisor in the production of a synopsis. Writing of mock synopsis. All registered Ph.D students must attend a solution-based interactive workshop to be organised by the School of Postgraduate Studies for a practical demonstration and application of the knowledge acquired from the course, conducted by selected experts. (3 units)

**VTE 601 Emerging Issues in Vocational and Technical Education**

Identification of emerging issues and challenges that have implications for TechnicalEducation – National and Global; Greening TVET concept, green jobs and green skills in technical education. Climate change and environmental preservation- implications for technicaleducation. Problem solving skills and innovations today’s national and international emphasis on funding and financing of vocational education for increased productivity. Students are expected to deliver one seminar paper in this course. (3 units)

**BED 620 Advanced Accounting Theory for Business Educators**

Accounting objectives. Accounting Assumptions. Accounting doctrine. Accounting principles. Recent developments. Accounting Procedures. Valuation. Future exchange prices; Intangibles and Income Tax Allocation. Accounting for Estates and Trusts. (2 units)

**BED 621 Advanced Management Accounting**

Cost accounting reports used increasingly by managers of business. The basic postulates, principles underlying the preparation of reports. Managerial use of cost accounting data in controlling operations and choosing among alternatives. (2 units)

**BED 622 Computer Based Accounting Theory and Practice**

An automated easy-to-use, accurate and reliable accounting software with the ability to enter data, export data and perform data validation to streamline workflow, increase productivity, reduce data redundancy and error reconciliation. A computerised system with capacity to automate and streamline account payables, receivables, payroll, Budgeting, assets and project reporting as well as supply chain management, etc. 2units.

**BED 623 Taxation Theory and Practice**

Nigerian system of income. Tax administration: structure and procedures, returns, assessment, appeals, postponement and collection. Taxation of income and the taxation of capital. Personal income tax, exemptions, and losses. Computation of assessable income. (2 units)

**BED 624 Emerging Issues in Accounting Education**

Economic instability, corporate collapses, fraud investor, uncertainty, transparency and sustainability driven accounting issues: The Appropriateness of reportal measures, shareholder and market expectations, sustainability and stakeholder expectations, striking the balance between financial and non-financial measures, budgeting change in dynamic, and uncertain environments and intangible value and accounting. Continuing demand for skilled professionals, pervasive technology, Globalisation, fraud control and International financial reporting standards (IFRS) (2units)

**BED 625 Financial Reporting and Auditing Theory in Business Edu**

The nature and purpose of an audit. The role of internal audit. External audit-reporting responsibilities, appointment, dismissal and resignation. The concept of “true and fair” “independence of auditors”. Relationship of auditors to directors and shareholders. Audit planning, audit procedures, and audit report. Types of audit report, duties and powers under statute and case law, independence and ethical consideration. (3 Units)

**BED 630 Branding andBrand management**

BED 630 equips students with the theory, tools and techniques of branding and brand management. It teaches the nature of brands, branding and brand management; brand equity; customer - brand relationships; relationships between corporate and product brands; Branding and competitive advantage; and Brand strategies (brand extensions, brand revitalisation, new brand development and naming). (2 units)

**BED 631 Competitive Analysis and Strategy**

The course provides frameworks for determining who an organisation’s real competitors are as well as frameworks to conduct industry and competitor analysis, defend and grow market share and manage change. The course will improve students’ skills in analysing the drivers of a competitive environment and in identifying sound marketing and corporate strategies. It will also improve their skills in searching for and making good use of publicly available information on firms and industries. (2 units)skills in analysing the drivers of the competitive environment and in identifying sound corporate strategies

**BED 632 Negotiation and Decision making**

BED 632 is designed to improve the students’ ability to make sound decisions and successfully conduct negotiations while creating more value and improving relationships. The course provides strategies for situation analysis, taking decisions and negotiating in various situations as well as shares current knowledge and research. Opportunities are provided for students to practice negotiation and decision making using complex negotiation scenarios. (2 units)

**BED 633 Advanced Retail & Wholesale Management**

The role of Retail & Wholesale Managementinstitutions to meet the fast-paced changes in society which confront consumers in their purchases. The course focuses on developing effective retail and wholesale strategies, managing store operations (inventory and security) as well as building and sustaining relationships. Ethical issues in retailing and wholesaling are also emphasized. (2 units)

**BED 634 Emerging Issues in Marketing Edu**

The course focusses on marketing practices and policies in the 21st century. It explores the nature and scope of non-price competition policies and practices. Changes in marketing policies and practices through electronic business, websites and customer relationship marketing are emphasized. (2 units)

**BED 635 Advertising Theory and Management**

A discussion of advertising theories and models as well as itsrole in the marketing communication process. The courses will emphasis the development, execution and evaluation of advertising programmes. Ethical issues in adverting as well as key drivers for successful advertiing are also emphasis. The course will investigate both the client and processional advertiser perspective. Theory and management are stressed. (2 units)

**BED 640 Advanced Project Management**

BED 640 provides a conceptual framework of project management. It is designed mainly to accelerate students’ capability of managing project quality, cost, time, budget, risks, issues, human resources, and procurement. The course also provides frameworks for monitoring and conducting quality assurance. (2 units)

**BED 641Strategic Management**

Definitions of the concepts. Focusses on strategic planning and strategy implementation the course includes: definitions of concepts, developing visions and mission statement. Setting long term and short term organisational goals and objectives, competitive analysis. The courses deals with developing strategic plans frame works for ensuing effective implementation.It covers the vision and mission statements of an organisation. It discusses SWOT analysis. It covers the objectives. The course deals with developing strategic plans, reviewing the process as well as operational planning. (2 units)

**BED 642 Organisational Theory**

Definitions, terms used, organisation. Theory studies organisations to identify how they solve problems and how they maximise efficiency. Organisational designs and structures and relationship of organisations. With their external environment, and the behaviour of managers and technocrats within organisations. It suggests ways in which an organisation can cope with rapid change. (2 units)

**BED 643 Corporate Social Responsibility**

Conceptual framework: definitions, benefit, categories, etc. The environment, philanthropy and ethical labour practices, Examples practiced in business organisations are discussed.Developing CSR strategies and making it work. (2 units)

**BED 644 Emerging Issues in ManagementEducation**

Focuses on trends and current issues in office education. The virtual office – concepts and practice. Office of today and the future. Cutting edges in office skills, jobs and productivity. Today’s office executive and the automated office – personal qualities and leadership. Time and office work-station management. Principles of ergonomics and office layouts. Business meetings – planning, organization and records. Students are expected to deliver one seminar paper in this course. (2 units)

**BED 645 Organisational Behaviour**

Definition of concepts. Introduction of terms. The study of organisational behaviour is very interesting and challenging. It is the study of both group and individual performance and activity within an organisation. It is the study of the way people interact within groups. The course deals with how organisational structures affect behaviour within the organisation.

 (2 units)

**BED 690 Thesis/Dissertation**

Supervised independent investigation and research in Business Education. (6 units)